

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 6 MONTHS ENDING OCTOBER 31 2014**

| <b>REVENUE</b>                 | <b>MTD ACTUAL</b> | <b>YTD ACTUAL</b> | <b>BUDGET</b>    | <b>VARIANCE</b>  | <b>PERCENT</b> |
|--------------------------------|-------------------|-------------------|------------------|------------------|----------------|
| Taxes                          | 454,375           | 1,547,765         | 1,648,080        | 100,315          | 93.91          |
| Licenses and Permits           | 71,081            | 325,784           | 616,500          | 290,716          | 52.84          |
| Intergovernmental Revenue      | 324,544           | 1,784,045         | 3,226,754        | 1,442,709        | 55.29          |
| Fines, Forfeitures & Penalties | 7,881             | 53,653            | 160,000          | 106,347          | 33.53          |
| Public Charges for Services    | 37,438            | 389,030           | 908,227          | 519,197          | 42.83          |
| Other Fees                     | 21,680            | 116,622           | 270,111          | 153,489          | 43.18          |
| Miscellaneous Revenues         | 9,186             | 37,539            | 57,000           | 19,461           | 65.86          |
| Other Financing Sources        | 163,024           | 994,810           | 2,006,286        | 1,011,476        | 49.58          |
| <b>Total Revenues</b>          | <b>1,089,209</b>  | <b>5,249,249</b>  | <b>8,892,958</b> | <b>3,643,709</b> | <b>59.03</b>   |
| <b>OPERATING EXPENSES</b>      |                   |                   |                  |                  |                |
| Mayor and City Council         | 5,263             | 30,291            | 61,300           | 31,009           | 49.41          |
| City Manager                   | 14,620            | 82,629            | 166,305          | 83,676           | 49.69          |
| City Attorney                  | 4,130             | 69,055            | 155,350          | 86,295           | 44.45          |
| City Clerk                     | 15,433            | 92,755            | 155,406          | 62,651           | 59.69          |
| Police Department              | 515,050           | 1,734,325         | 3,211,607        | 1,477,282        | 54             |
| Fire Department                | 392,876           | 1,069,671         | 1,880,584        | 810,913          | 56.88          |
| Community Development          | 27,270            | 139,914           | 278,847          | 138,933          | 50.18          |
| Engineering                    | 18,619            | 124,733           | 299,944          | 175,211          | 41.59          |
| Street Division                | 214,181           | 751,580           | 1,601,638        | 850,058          | 46.93          |
| Cemetery Division              | 9,809             | 62,815            | 127,715          | 64,900           | 49.18          |
| Municipal Building             | 44,551            | 290,505           | 688,400          | 397,895          | 42.2           |
| Economic Development           | 23,423            | 127,624           | 251,222          | 123,598          | 50.8           |
| <b>Total Expenses</b>          | <b>1,285,225</b>  | <b>4,575,898</b>  | <b>8,878,318</b> | <b>4,302,420</b> | <b>51.54</b>   |
| <b>Revenue over Expenses</b>   | <b>(196,017)</b>  | <b>673,352</b>    | <b>14,640</b>    | <b>(658,712)</b> |                |

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|   | MTD ACTUAL        | YTD ACTUAL          | BUDGET              | VARIANCE               | PCNT        |
|---|-------------------|---------------------|---------------------|------------------------|-------------|
| <u>TAXES</u>                                    |                   |                     |                     |                        |             |
| 01-11-31100                                     | 11,094.84         | 955,442.53          | 1,019,326.00        | ( 63,883.47)           | 93.7        |
| 01-11-31110                                     | 220,034.25        | 220,034.25          | 236,189.00          | ( 16,154.75)           | 93.2        |
| 01-11-31120                                     | 221,320.31        | 221,320.31          | 237,565.00          | ( 16,244.69)           | 93.2        |
| 01-11-31500                                     | 1,926.07          | 150,988.16          | 155,000.00          | ( 4,031.84)            | 97.4        |
| <b>TOTAL TAXES</b>                              | <b>454,375.27</b> | <b>1,547,765.25</b> | <b>1,648,080.00</b> | <b>( 100,314.75)</b>   | <b>93.9</b> |
| <u>LICENSES &amp; PERMITS</u>                   |                   |                     |                     |                        |             |
| 01-11-32100                                     | .00               | 18,975.00           | 22,250.00           | ( 3,275.00)            | 85.3        |
| 01-11-32500                                     | 28,187.00         | 57,575.20           | 114,000.00          | ( 56,424.80)           | 50.5        |
| 01-11-32510                                     | 36,307.39         | 214,554.79          | 375,000.00          | ( 160,445.21)          | 57.2        |
| 01-11-32600                                     | 1,989.46          | 1,989.46            | 2,250.00            | ( 260.54)              | 88.4        |
| 01-11-33100                                     | 4,597.00          | 30,865.00           | 100,000.00          | ( 69,135.00)           | 30.9        |
| 01-11-33500                                     | .00               | 1,825.00            | 3,000.00            | ( 1,175.00)            | 60.8        |
| <b>TOTAL LICENSES &amp; PERMITS</b>             | <b>71,080.85</b>  | <b>325,784.45</b>   | <b>616,500.00</b>   | <b>( 290,715.55)</b>   | <b>52.8</b> |
| <u>INTERGOVERNMENTAL REVENUES</u>               |                   |                     |                     |                        |             |
| 01-11-34100                                     | 102,924.94        | 537,291.39          | 936,337.00          | ( 399,045.61)          | 57.4        |
| 01-11-34200                                     | 40,342.06         | 125,819.30          | 185,000.00          | ( 59,180.70)           | 68.0        |
| 01-11-34300                                     | 9,069.87          | 51,929.67           | 75,000.00           | ( 23,070.33)           | 69.2        |
| 01-11-34400                                     | 158,392.25        | 984,789.20          | 1,860,000.00        | ( 875,230.80)          | 52.9        |
| 01-11-34450                                     | 13,815.21         | 84,235.90           | 170,417.00          | ( 86,181.10)           | 49.4        |
| <b>TOTAL INTERGOVERNMENTAL REVENUES</b>         | <b>324,544.33</b> | <b>1,784,045.46</b> | <b>3,226,754.00</b> | <b>( 1,442,708.54)</b> | <b>55.3</b> |
| <u>FINES, FORFEITURES &amp; PENALTIES</u>       |                   |                     |                     |                        |             |
| 01-11-35100                                     | 7,881.07          | 53,653.42           | 160,000.00          | ( 106,346.58)          | 33.5        |
| <b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b> | <b>7,881.07</b>   | <b>53,653.42</b>    | <b>160,000.00</b>   | <b>( 106,346.58)</b>   | <b>33.5</b> |
| <u>PUBLIC CHARGES FOR SERVICES</u>              |                   |                     |                     |                        |             |
| 01-11-36600                                     | .00               | 231,029.65          | 600,000.00          | ( 368,970.35)          | 38.5        |
| 01-11-36700                                     | 9,555.81          | 44,125.68           | 70,000.00           | ( 25,874.32)           | 63.0        |
| 01-11-36800                                     | 3,487.30          | 21,327.07           | 43,227.00           | ( 21,899.93)           | 49.3        |
| 01-11-36900                                     | 12,469.86         | 29,147.54           | 75,000.00           | ( 45,852.46)           | 38.9        |
| 01-11-39960                                     | 11,925.00         | 63,400.00           | 120,000.00          | ( 56,600.00)           | 52.8        |
| <b>TOTAL PUBLIC CHARGES FOR SERVICES</b>        | <b>37,437.97</b>  | <b>389,029.94</b>   | <b>908,227.00</b>   | <b>( 519,197.06)</b>   | <b>42.8</b> |
| <u>OTHER FEES</u>                               |                   |                     |                     |                        |             |

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|  | MTD ACTUAL              | YTD ACTUAL              | BUDGET                  | VARIANCE                   | PCNT            |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-----------------|
| 01-11-37800 GRAVE OPENING FEES             | 3,800.00                | 9,880.00                | 21,000.00               | ( 11,120.00)               | 47.1            |
| 01-11-37650 GRAVE OPENING WINTER FEE       | .00                     | .00                     | 500.00                  | ( 500.00)                  | .0              |
| 01-11-37700 BRUSH PICK-UP FEES             | 7,125.00                | 42,750.00               | 85,500.00               | ( 42,750.00)               | 50.0            |
| 01-11-37900 OTHER REVENUES                 | 10,504.86               | 62,991.88               | 125,611.00              | ( 62,619.12)               | 50.2            |
| 01-11-37901 REIMBURSED DEVELOPER FEES      | .00                     | .00                     | 35,000.00               | ( 35,000.00)               | .0              |
| 01-11-37910 BUILDING AND ZONING FEES       | 250.00                  | 1,000.00                | 2,500.00                | ( 1,500.00)                | 40.0            |
| <b>TOTAL OTHER FEES</b>                    | <b>21,679.86</b>        | <b>116,621.88</b>       | <b>270,111.00</b>       | <b>( 153,489.12)</b>       | <b>43.2</b>     |
| <br><u>MISCELLANEOUS REVENUES</u>          |                         |                         |                         |                            |                 |
| 01-11-38100 INTEREST INCOME                | 23.64                   | 132.17                  | 1,000.00                | ( 867.83)                  | 13.2            |
| 01-11-38110 INTEREST INCOME-CEMETERY       | .00                     | 1,541.25                | 3,000.00                | ( 1,458.75)                | 51.4            |
| 01-11-38700 LOT SALES                      | 5,225.00                | 12,578.00               | 15,000.00               | ( 2,422.00)                | 83.9            |
| 01-11-38800 CEMETERY RECEIPTS              | 700.00                  | 1,390.00                | 3,000.00                | ( 1,610.00)                | 46.3            |
| 01-11-38900 MISCELLANEOUS                  | 3,237.00                | 21,897.98               | 35,000.00               | ( 13,102.02)               | 62.6            |
| <b>TOTAL MISCELLANEOUS REVENUE</b>         | <b>9,185.64</b>         | <b>37,539.40</b>        | <b>57,000.00</b>        | <b>( 19,460.60)</b>        | <b>65.9</b>     |
| <br><u>OTHER FINANCING SOURCES</u>         |                         |                         |                         |                            |                 |
| 01-11-39910 TRANSFER FROM ELECTRIC         | 119,702.25              | 718,213.50              | 1,436,427.00            | ( 718,213.50)              | 50.0            |
| 01-11-39920 TRANSFER FROM WATER            | 7,484.50                | 44,907.00               | 89,814.00               | ( 44,907.00)               | 50.0            |
| 01-11-39930 TRANSF FROM WATER RECLAMATION  | 10,937.08               | 65,622.48               | 131,245.00              | ( 65,622.52)               | 50.0            |
| 01-11-39946 SALES TAX FUND TRANSFER        | 9,000.00                | 54,000.00               | 108,000.00              | ( 54,000.00)               | 50.0            |
| 01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER | 900.00                  | 5,400.00                | 10,800.00               | ( 5,400.00)                | 50.0            |
| 01-11-39949 MFT FUND TRANSFER              | .00                     | 16,666.68               | 50,000.00               | ( 33,333.32)               | 33.3            |
| 01-11-39950 SOLID WASTE TRANSFER           | 15,000.00               | 90,000.00               | 180,000.00              | ( 90,000.00)               | 50.0            |
| <b>TOTAL OTHER FINANCING SOURCES</b>       | <b>163,023.83</b>       | <b>994,809.66</b>       | <b>2,006,286.00</b>     | <b>( 1,011,476.34)</b>     | <b>49.6</b>     |
| <br><b>TOTAL FUND REVENUE</b>              | <br><b>1,089,208.82</b> | <br><b>5,249,249.46</b> | <br><b>8,892,958.00</b> | <br><b>( 3,643,708.54)</b> | <br><b>59.0</b> |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|   | MTD ACTUAL      | YTD ACTUAL       | BUDGET           | VARIANCE            | PCNT        |
|---|-----------------|------------------|------------------|---------------------|-------------|
| <u>MAYOR/CITY COUNCIL</u>                   |                 |                  |                  |                     |             |
| 01-12-43000-000 SALARIES (ELECTED)          | 4,300.89        | 25,366.06        | 50,500.00        | ( 25,133.94)        | 50.2        |
| 01-12-54900-000 OTHER PROFESSIONAL SERVICES | .00             | .00              | 100.00           | ( 100.00)           | 0           |
| 01-12-55400-000 PRINTING                    | .00             | .00              | 200.00           | ( 200.00)           | 0           |
| 01-12-58100-000 DUES                        | .00             | 175.00           | 1,000.00         | ( 825.00)           | 17.5        |
| 01-12-58200-000 TRAVEL EXPENSES             | 431.76          | 1,483.28         | 2,000.00         | ( 516.72)           | 74.2        |
| 01-12-58500-000 PUBLICATIONS                | .00             | .00              | 100.00           | ( 100.00)           | 0           |
| 01-12-58600-000 CONFERENCE EXPENSES         | 530.59          | 2,132.95         | 4,000.00         | ( 1,867.05)         | 53.3        |
| 01-12-65100-000 OFFICE SUPPLIES             | .00             | 500.66           | 600.00           | ( 99.34)            | 83.4        |
| 01-12-83000-000 EQUIPMENT                   | .00             | 395.70           | 2,000.00         | ( 1,604.30)         | 19.8        |
| 01-12-91100-000 COMMUNITY RELATIONS         | .00             | 237.63           | 800.00           | ( 562.37)           | 29.7        |
| <b>TOTAL MAYOR/CITY COUNCIL</b>             | <b>5,283.24</b> | <b>30,291.28</b> | <b>61,300.00</b> | <b>( 31,008.72)</b> | <b>49.4</b> |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|   | MTD ACTUAL       | YTD ACTUAL       | BUDGET            | VARIANCE            | PCNT        |
|---|------------------|------------------|-------------------|---------------------|-------------|
| <u>CITY CLERK</u>                           |                  |                  |                   |                     |             |
| 01-13-41100-000 SALARIES (FULL-TIME)        | 6,842.77         | 34,545.42        | 78,683.00         | ( 44,137.58)        | 43.9        |
| 01-13-42200-000 SALARIES-PART-TIME          | 1,894.28         | 7,474.80         | 22,880.00         | ( 15,405.20)        | 32.7        |
| 01-13-42400-000 VACATION                    | 1,538.14         | 4,344.69         | 00                | 4,344.69            | 0           |
| 01-13-42500-000 SICK                        | 1,389.37         | 19,147.44        | 00                | 19,147.44           | 0           |
| 01-13-45100-000 HEALTH INSURANCE            | 1,899.14         | 12,780.30        | 19,243.00         | ( 6,462.70)         | 66.4        |
| 01-13-51200-000 MAINTENANCE (EQUIPMENT)     | .00              | .00              | 300.00            | ( 300.00)           | 0           |
| 01-13-53700-000 DATA PROCESSING SERVICE     | .00              | 450.00           | 850.00            | ( 400.00)           | 52.9        |
| 01-13-54900-000 OTHER PROFESSIONAL SERVICES | .00              | 200.00           | 00                | 200.00              | 0           |
| 01-13-55100-000 POSTAGE                     | 159.00           | 2,318.00         | 7,000.00          | ( 4,682.00)         | 33.1        |
| 01-13-55300-000 PUBLISHING                  | 40.25            | 40.25            | 1,000.00          | ( 959.75)           | 4.0         |
| 01-13-55400-000 PRINTING                    | .00              | .00              | 750.00            | ( 750.00)           | 0           |
| 01-13-56100-000 DUES                        | .00              | 55.00            | 600.00            | ( 545.00)           | 9.2         |
| 01-13-56200-000 TRAVEL EXPENSES             | .00              | 39.60            | 2,500.00          | ( 2,460.40)         | 1.6         |
| 01-13-56300-000 TRAINING                    | .00              | 200.00           | 700.00            | ( 500.00)           | 28.6        |
| 01-13-56500-000 PUBLICATIONS                | .00              | .00              | 300.00            | ( 300.00)           | 0           |
| 01-13-56600-000 CONFERENCE                  | .00              | 1,148.89         | 1,300.00          | ( 151.11)           | 88.4        |
| 01-13-65100-000 OFFICE SUPPLIES             | 101.35           | 362.44           | 1,500.00          | ( 1,137.56)         | 24.2        |
| 01-13-68400-000 MICROCOMPUTER SOFTWARE      | .00              | .00              | 300.00            | ( 300.00)           | 0           |
| 01-13-83000-000 EQUIPMENT                   | 545.00           | 545.00           | 1,000.00          | ( 455.00)           | 54.5        |
| 01-13-91600-000 BRUSH GROVE DRAINAGE DUES   | .00              | 2,500.00         | 2,500.00          | .00                 | 100.0       |
| 01-13-95300-000 INTERGOVERNMENTAL AGREEMENT | 1,024.00         | 6,603.00         | 14,000.00         | ( 7,397.00)         | 47.2        |
| <b>TOTAL CITY CLERK</b>                     | <b>15,433.30</b> | <b>92,754.83</b> | <b>155,406.00</b> | <b>( 62,651.17)</b> | <b>59.7</b> |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|   | MTD ACTUAL       | YTD ACTUAL        | BUDGET            | VARIANCE             | PCNT        |
|---|------------------|-------------------|-------------------|----------------------|-------------|
| <u>MUNICIPAL BUILDING</u>                   |                  |                   |                   |                      |             |
| 01-17-42100-000 SALARIES (FULL-TIME)        | 3,149.40         | 16,201.92         | 36,808.00         | ( 20,406.08)         | 44.3        |
| 01-17-42200-000 SALARIES-PART-TIME          | .00              | 1,638.27          | .00               | 1,638.27             | 0           |
| 01-17-42300-000 SALARY EXPENSE-OVERTIME     | .00              | .00               | 500.00            | ( 500.00)            | 0           |
| 01-17-42400-000 VACATION                    | .00              | 2,883.04          | .00               | 2,883.04             | 0           |
| 01-17-42500-000 SICK                        | .00              | 179.96            | .00               | 179.96               | 0           |
| 01-17-45100-000 HEALTH INSURANCE            | 532.80           | 3,585.47          | 7,504.00          | ( 3,918.53)          | 47.8        |
| 01-17-51100-000 MAINTENANCE (BUILDING)      | 531.17           | 10,576.73         | 6,000.00          | 4,576.73             | 176.3       |
| 01-17-51700-000 MAINTENANCE (GROUNDS)       | 385.00           | 385.00            | 1,000.00          | ( 615.00)            | 38.5        |
| 01-17-52900-000 MAINTENANCE (OTHER)         | 159.99           | 959.94            | 1,920.00          | ( 960.06)            | 50.0        |
| 01-17-53700-000 NETWORK ADMINISTRATION      | 13,406.67        | 80,440.02         | 160,880.00        | ( 80,439.98)         | 50.0        |
| 01-17-54900-000 OTHER PROFESSIONAL SERVICES | 7,166.00         | 21,982.68         | 32,000.00         | ( 10,017.32)         | 68.7        |
| 01-17-55200-000 TELEPHONE                   | .00              | 779.63            | 3,500.00          | ( 2,720.37)          | 22.3        |
| 01-17-55300-000 PUBLISHING                  | .00              | .00               | 125.00            | ( 125.00)            | 0           |
| 01-17-58200-000 TRAVEL EXPENSES             | .00              | .00               | 200.00            | ( 200.00)            | 0           |
| 01-17-57100-000 UTILITIES                   | 5,266.40         | 33,336.42         | 60,000.00         | ( 26,663.58)         | 55.6        |
| 01-17-57300-000 GARBAGE DISPOSAL/RECYCLING  | 40.50            | 243.00            | 500.00            | ( 257.00)            | 48.6        |
| 01-17-57900-000 OTHER CONTRACTUAL SERVICES  | .00              | 540.00            | 3,000.00          | ( 2,460.00)          | 18.0        |
| 01-17-59500-000 PROPERTY TAX                | .00              | 3,933.62          | 4,600.00          | ( 666.38)            | 85.5        |
| 01-17-61100-000 MAINTENANCE BUILDING        | .00              | 71.24             | 5,000.00          | ( 4,928.76)          | 1.4         |
| 01-17-61200-000 MAINTENANCE (EQUIPMENT)     | .00              | .00               | 200.00            | ( 200.00)            | 0           |
| 01-17-61700-000 MAINTENANCE (GROUNDS)       | .00              | .00               | 2,000.00          | ( 2,000.00)          | 0           |
| 01-17-65100-000 OFFICE SUPPLIES             | 575.27           | 1,400.58          | 2,500.00          | ( 1,099.42)          | 56.0        |
| 01-17-65400-000 GENERAL SUPPLIES            | 306.82           | 2,388.29          | 5,000.00          | ( 2,611.71)          | 47.8        |
| 01-17-82000-000 BUILDING                    | .00              | ( 198.00)         | .00               | ( 198.00)            | 0           |
| 01-17-83000-000 EQUIPMENT                   | .00              | 1,549.77          | .00               | 1,549.77             | 0           |
| 01-17-89000-000 OTHER IMPROVEMENTS          | .00              | 8,290.00          | 15,000.00         | ( 6,710.00)          | 55.3        |
| 01-17-91100-000 COMMUNITY RELATIONS         | 92.73            | 25,237.73         | 26,000.00         | ( 762.27)            | 97.1        |
| 01-17-91400-000 SALES TAX REBATE            | 2,057.50         | 9,337.86          | 60,000.00         | ( 50,662.14)         | 15.6        |
| 01-17-92000-000 CONTINGENCY                 | .00              | .00               | 125,000.00        | ( 125,000.00)        | 0           |
| 01-17-92900-000 MISCELLANEOUS CHARGES       | 100.00           | 100.00            | .00               | 100.00               | 0           |
| 01-17-99964-000 TRANSFER ADMIN SERVICE      | 10,780.25        | 64,681.50         | 129,363.00        | ( 64,681.50)         | 50.0        |
| <b>TOTAL MUNICIPAL BUILDING</b>             | <b>44,550.50</b> | <b>290,504.67</b> | <b>688,400.00</b> | <b>( 397,895.33)</b> | <b>42.2</b> |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|   | MTD ACTUAL      | YTD ACTUAL       | BUDGET            | VARIANCE            | PCNT        |
|---|-----------------|------------------|-------------------|---------------------|-------------|
| <u>CITY ATTORNEY</u>                    |                 |                  |                   |                     |             |
| 01-18-53300-000 LEGAL EXPENSE           | 4,130.00        | 69,054.60        | 135,000.00        | ( 65,945.40)        | 51.2        |
| 01-18-53310-000 DEVELOPER LEGAL EXPENSE | .00             | .00              | 20,000.00         | ( 20,000.00)        | .0          |
| 01-18-56100-000 DUES                    | .00             | .00              | 100.00            | ( 100.00)           | .0          |
| 01-18-56600-000 CONFERENCE EXPENSES     | .00             | .00              | 250.00            | ( 250.00)           | 0           |
| <b>TOTAL CITY ATTORNEY</b>              | <b>4,130.00</b> | <b>69,054.60</b> | <b>155,350.00</b> | <b>( 86,295.40)</b> | <b>44.5</b> |

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 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|   | MTD ACTUAL       | YTD ACTUAL       | BUDGET            | VARIANCE            | PCNT        |
|---|------------------|------------------|-------------------|---------------------|-------------|
| <u>CITY MANAGER</u>                         |                  |                  |                   |                     |             |
| 01-19-42100-000 SALARIES (FULL-TIME)        | 11,229.88        | 60,583.78        | 132,880.00        | ( 72,296.22)        | 45.6        |
| 01-19-42400-000 VACATION                    | .00              | 6,461.11         | .00               | 6,461.11            | .0          |
| 01-19-42500-000 SICK PAY                    | 201.89           | 869.61           | .00               | 869.61              | .0          |
| 01-19-45100-000 HEALTH INSURANCE            | 1,557.56         | 8,182.91         | 17,125.00         | ( 8,942.09)         | 47.8        |
| 01-19-54900-000 OTHER PROFESSIONAL SERVICES | .00              | 75.00            | 5,000.00          | ( 4,925.00)         | 1.5         |
| 01-19-55200-000 TELEPHONE                   | 383.70           | 802.35           | 1,200.00          | ( 397.65)           | 66.9        |
| 01-19-58100-000 DUES                        | 149.00           | 1,038.35         | 2,500.00          | ( 1,461.65)         | 41.5        |
| 01-19-58200-000 TRAVEL EXPENSES             | 44.07            | 1,153.47         | 2,500.00          | ( 1,346.53)         | 46.1        |
| 01-19-58500-000 PUBLICATIONS                | .00              | .00              | 100.00            | ( 100.00)           | .0          |
| 01-19-58600-000 CONFERENCE EXPENSES         | 1,053.96         | 2,528.27         | 2,500.00          | 26.27               | 101.1       |
| 01-19-65100-000 OFFICE SUPPLIES             | .00              | 268.95           | 500.00            | ( 233.05)           | 53.4        |
| 01-19-83000-000 EQUIPMENT                   | .00              | 73.98            | 1,000.00          | ( 926.02)           | 7.4         |
| 01-19-91100-000 COMMUNITY RELATIONS         | .00              | 595.32           | 1,000.00          | ( 404.68)           | 59.5        |
| <b>TOTAL CITY MANAGER</b>                   | <b>14,620.06</b> | <b>82,629.10</b> | <b>166,305.00</b> | <b>( 83,675.90)</b> | <b>49.7</b> |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

|                          | FUND 01    |            |              |               |      |
|--------------------------|------------|------------|--------------|---------------|------|
|                          | MTD ACTUAL | YTD ACTUAL | BUDGET       | VARIANCE      | PCNT |
| TOTAL GENERAL GOVERNMENT | 83,997.10  | 585,234.48 | 1,226,761.00 | ( 661,528.52) | 46.1 |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|  | MTD ACTUAL        | YTD ACTUAL          | BUDGET              | VARIANCE               | PCNT        |
|--|-------------------|---------------------|---------------------|------------------------|-------------|
| <u>POLICE DEPARTMENT</u>                       |                   |                     |                     |                        |             |
| 01-21-42100-000 SALARIES - REGULAR             | 161,611.99        | 809,154.78          | 1,748,154.00        | ( 938,999.22)          | 46.3        |
| 01-21-42200-000 SALARIES - PART-TIME           | 6,775.20          | 36,120.49           | 67,500.00           | ( 31,379.51)           | 53.5        |
| 01-21-42300-000 SALARIES - OVERTIME            | 12,357.65         | 62,072.36           | 140,000.00          | ( 77,927.64)           | 44.3        |
| 01-21-42400-000 SALARIES - VACATION PAY        | 13,415.11         | 109,897.08          | 124,000.00          | ( 14,102.94)           | 88.6        |
| 01-21-42500-000 SALARIES - SICK PAY            | 1,848.06          | 8,247.20            | 45,000.00           | ( 36,752.80)           | 18.3        |
| 01-21-42800-000 OIC - ON-CALL FTO              | 930.00            | 7,934.29            | 21,000.00           | ( 13,065.71)           | 37.8        |
| 01-21-43000-000 CONTRIBUTION TO POLICE PENSION | 272,103.09        | 272,103.09          | 288,257.00          | ( 16,153.91)           | 94.4        |
| 01-21-45100-000 HEALTH INSURANCE               | 31,357.14         | 211,018.80          | 415,957.00          | ( 204,938.20)          | 50.7        |
| 01-21-47100-000 UNIFORM ALLOWANCE              | 517.10            | 3,347.80            | 24,000.00           | ( 20,652.20)           | 14.0        |
| 01-21-51200-000 MAINTENANCE - EQUIPMENT        | 1,864.38          | 15,020.08           | 34,000.00           | ( 18,979.94)           | 44.2        |
| 01-21-51300-000 MAINTENANCE - VEHICLE          | 1,137.37          | 25,129.51           | 33,000.00           | ( 7,870.49)            | 76.2        |
| 01-21-53400-000 MEDICAL SERVICES               | 244.00            | 1,200.93            | 2,000.00            | ( 799.07)              | 60.1        |
| 01-21-53700-000 DATA PROCESSING SERVICES       | .00               | 16,285.40           | 22,000.00           | ( 5,714.60)            | 74.0        |
| 01-21-54900-000 OTHER PROFESSIONAL SERVICES    | 150.00            | 2,150.00            | 10,400.00           | ( 8,250.00)            | 20.7        |
| 01-21-55100-000 POSTAGE                        | .00               | .00                 | 300.00              | ( 300.00)              | 0           |
| 01-21-55200-000 TELEPHONE                      | 364.06            | 4,438.42            | 16,000.00           | ( 11,561.58)           | 27.7        |
| 01-21-55300-000 PUBLISHING                     | .00               | 346.04              | 250.00              | 96.04                  | 138.4       |
| 01-21-55400-000 PRINTING                       | 538.00            | 1,017.50            | 2,700.00            | ( 1,682.50)            | 37.7        |
| 01-21-58100-000 DUES                           | 342.50            | 1,066.35            | 5,000.00            | ( 3,933.65)            | 21.3        |
| 01-21-58200-000 TRAVEL EXPENSES                | 1,223.37          | 2,022.05            | 2,500.00            | ( 477.95)              | 80.9        |
| 01-21-58300-000 TRAINING                       | 785.00            | 2,285.00            | 12,000.00           | ( 9,715.00)            | 19.0        |
| 01-21-58400-000 TUITION REIMBURSEMENT          | .00               | .00                 | 18,800.00           | ( 18,800.00)           | 0           |
| 01-21-57100-000 UTILITIES                      | 97.13             | 626.77              | 1,290.00            | ( 663.23)              | 48.6        |
| 01-21-57800-000 ANIMAL CONTROL                 | .00               | 959.90              | 5,000.00            | ( 4,040.10)            | 19.2        |
| 01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT | .00               | .00                 | 500.00              | ( 500.00)              | 0           |
| 01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE | 440.00            | 2,734.27            | 3,000.00            | ( 265.73)              | 91.1        |
| 01-21-65100-000 OFFICE SUPPLIES                | 190.31            | 2,779.50            | 7,000.00            | ( 4,220.50)            | 39.7        |
| 01-21-65200-000 OPERATING SUPPLIES             | 440.69            | 5,089.49            | 17,000.00           | ( 11,910.51)           | 29.9        |
| 01-21-65500-000 AUTOMOBILE FUEL/OIL            | 4,356.11          | 28,099.28           | 65,000.00           | ( 36,900.72)           | 43.2        |
| 01-21-65800-000 PRISONER SUPPLIES              | .00               | 2,246.77            | 1,000.00            | 1,246.77               | 224.7       |
| 01-21-66200-000 K9 SUPPLIES                    | 316.17            | 6,551.40            | 500.00              | 6,051.40               | 1310.3      |
| 01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT     | .00               | 8,782.00            | 9,573.00            | ( 791.00)              | 91.7        |
| 01-21-84000-000 CAPITAL OUTLAY - VEHICLES      | .00               | 71,567.78           | 66,928.00           | 4,641.78               | 106.9       |
| 01-21-91700-000 INVESTIGATIONS                 | 90.00             | 790.00              | 2,000.00            | ( 1,210.00)            | 39.5        |
| 01-21-91710-000 DRUG INVESTIGATIONS            | 1,555.20          | 7,555.20            | .00                 | 7,555.20               | 0           |
| 01-21-92400-000 DUI                            | .00               | 5,685.70            | .00                 | 5,685.70               | 0           |
| <b>TOTAL POLICE DEPARTMENT</b>                 | <b>515,049.61</b> | <b>1,734,325.19</b> | <b>3,211,607.00</b> | <b>( 1,477,281.81)</b> | <b>54.0</b> |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|   | MTD ACTUAL        | YTD ACTUAL          | BUDGET              | VARIANCE             | PCNT        |
|---|-------------------|---------------------|---------------------|----------------------|-------------|
| <b>FIRE DEPARTMENT</b>                          |                   |                     |                     |                      |             |
| 01-22-42100-000 SALARIES - REGULAR              | 77,264.59         | 435,165.08          | 947,000.00          | ( 511,834.92)        | 46.0        |
| 01-22-42200-000 SALARIES - PART-TIME            | 2,990.05          | 31,390.14           | 83,400.00           | ( 52,009.86)         | 37.6        |
| 01-22-42300-000 SALARY EXPENSE - OVERTIME       | 8,825.96          | 87,597.02           | 158,000.00          | ( 70,402.98)         | 55.4        |
| 01-22-42400-000 SALARIES - VACATION PAY         | 3,931.90          | 39,205.48           | .00                 | 39,205.48            | .0          |
| 01-22-42500-000 SALARIES - SICK PAY             | 682.82            | 3,616.26            | .00                 | 3,616.26             | .0          |
| 01-22-43000-000 CONTRIBUTION TO FIRE PENSION    | 273,693.45        | 273,693.45          | 289,936.00          | ( 16,242.55)         | 94.4        |
| 01-22-45100-000 HEALTH INSURANCE                | 14,428.26         | 97,095.36           | 203,198.00          | ( 106,102.64)        | 47.8        |
| 01-22-47100-000 UNIFORM ALLOWANCE               | 576.74            | 7,889.88            | 11,000.00           | ( 3,110.12)          | 71.7        |
| 01-22-51100-000 MAINTENANCE SERVICE - BUILDING  | 40.50             | 5,409.65            | 8,000.00            | ( 2,590.35)          | 67.6        |
| 01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT  | 1,662.03          | 3,692.59            | 8,500.00            | ( 4,807.41)          | 43.4        |
| 01-22-51300-000 MAINTENANCE SERVICE - VEHICLE   | 61.00             | 7,153.00            | 8,000.00            | ( 847.00)            | 89.4        |
| 01-22-53300-000 LEGAL SERVICE                   | .00               | 420.00              | .00                 | 420.00               | .0          |
| 01-22-53400-000 MEDICAL SERVICES                | .00               | 426.00              | 4,500.00            | ( 4,074.00)          | 9.5         |
| 01-22-54900-000 OTHER PROFESSIONAL SERVICES     | 164.84            | 15,779.68           | 54,000.00           | ( 38,220.32)         | 29.2        |
| 01-22-55100-000 POSTAGE                         | 43.09             | 138.45              | 150.00              | ( 11.55)             | 92.3        |
| 01-22-55200-000 TELEPHONE                       | 1,190.14          | 3,632.10            | 9,500.00            | ( 5,867.90)          | 38.2        |
| 01-22-55400-000 PRINTING                        | .00               | .00                 | 500.00              | ( 500.00)            | .0          |
| 01-22-56100-000 DUES                            | 187.50            | 1,351.03            | 1,200.00            | 151.03               | 112.6       |
| 01-22-56200-000 TRAVEL EXPENSES                 | 87.07             | 903.60              | 1,800.00            | ( 896.40)            | 50.2        |
| 01-22-56300-000 TRAINING                        | 225.00            | 5,616.92            | 5,000.00            | 616.92               | 112.3       |
| 01-22-56400-000 TUITION REIMBURSEMENT           | .00               | .00                 | 2,000.00            | ( 2,000.00)          | .0          |
| 01-22-56500-000 PUBLICATIONS                    | .00               | 327.60              | 1,000.00            | ( 672.40)            | 32.8        |
| 01-22-57100-000 UTILITIES                       | 1,289.24          | 9,145.43            | 19,000.00           | ( 9,854.57)          | 48.1        |
| 01-22-61100-000 MAINTENANCE SUPPLIES - BUILDING | 9.98              | 527.12              | 3,000.00            | ( 2,472.88)          | 17.6        |
| 01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT  | 1,225.13          | 3,098.83            | 5,000.00            | ( 1,901.17)          | 62.0        |
| 01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE  | 847.56            | 1,395.56            | 3,000.00            | ( 1,604.44)          | 46.5        |
| 01-22-65100-000 OFFICE SUPPLIES                 | 42.26             | 907.15              | 2,500.00            | ( 1,592.85)          | 36.3        |
| 01-22-65200-000 OPERATING SUPPLIES              | 2,437.39          | 6,144.95            | 13,000.00           | ( 6,855.05)          | 47.3        |
| 01-22-65400-000 JANITORIAL SUPPLIES             | 135.90            | 2,616.62            | 3,500.00            | ( 883.38)            | 74.8        |
| 01-22-65500-000 AUTOMOTIVE FUEL/OIL             | 833.11            | 6,639.18            | 19,500.00           | ( 12,860.82)         | 34.1        |
| 01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT      | .00               | 18,693.29           | 15,400.00           | 3,293.29             | 121.4       |
| <b>TOTAL FIRE DEPARTMENT</b>                    | <b>392,875.51</b> | <b>1,069,671.42</b> | <b>1,880,584.00</b> | <b>( 810,912.58)</b> | <b>56.9</b> |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

|                     | FUND 01    |              |              |                 |      |
|---------------------|------------|--------------|--------------|-----------------|------|
|                     | MTD ACTUAL | YTD ACTUAL   | BUDGET       | VARIANCE        | PCNT |
| TOTAL PUBLIC SAFETY | 907,925.12 | 2,803,996.61 | 5,092,191.00 | ( 2,288,194.39) | 55.1 |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|   | MTD ACTUAL        | YTD ACTUAL        | BUDGET              | VARIANCE             | PCNT        |
|---|-------------------|-------------------|---------------------|----------------------|-------------|
| <u>STREET DIVISION</u>                      |                   |                   |                     |                      |             |
| 01-41-42100-000 SALARIES (FULL-TIME)        | 48,999.95         | 277,578.61        | 589,008.00          | ( 311,429.39)        | 47.1        |
| 01-41-42200-000 SALARIES (PART-TIME)        | .00               | 4,484.00          | 8,000.00            | ( 3,536.00)          | 55.8        |
| 01-41-42300-000 SALARY EXPENSE-OVERTIME     | 672.80            | 5,191.25          | 58,800.00           | ( 53,608.75)         | 8.8         |
| 01-41-42400-000 VACATION                    | 2,464.88          | 29,638.45         | .00                 | 29,638.45            | 0           |
| 01-41-42500-000 SICK                        | 1,094.98          | 3,168.46          | .00                 | 3,168.46             | 0           |
| 01-41-42600-000 SALARIES-PAGER PAY          | 1,266.02          | 7,445.73          | 19,000.00           | ( 11,554.27)         | 39.2        |
| 01-41-45100-000 HEALTH INSURANCE            | 11,463.52         | 77,211.82         | 161,445.00          | ( 84,233.18)         | 47.8        |
| 01-41-47100-000 UNIFORM ALLOWANCE           | 75.25             | 428.25            | 1,000.00            | ( 571.75)            | 42.8        |
| 01-41-47300-000 CLOTHING ACQUISITION        | 223.74            | 446.98            | 2,000.00            | ( 1,553.02)          | 22.4        |
| 01-41-51100-000 MAINTENANCE (BUILDING)      | .00               | 587.00            | 2,500.00            | ( 1,913.00)          | 23.5        |
| 01-41-51200-000 MAINTENANCE (EQUIPMENT)     | 47.50             | 3,424.49          | 15,000.00           | ( 11,575.51)         | 22.8        |
| 01-41-51300-000 MAINT SERVICE-VEHICLE       | 4,022.86          | 8,723.36          | 15,000.00           | ( 6,276.64)          | 58.2        |
| 01-41-51400-000 MAINTENANCE STREET          | 512.76            | 16,380.50         | 25,000.00           | ( 8,619.50)          | 65.5        |
| 01-41-51600-000 MAINTENANCE SNOW REMOVAL    | .00               | .00               | 10,000.00           | ( 10,000.00)         | 0           |
| 01-41-52900-000 MAINTENANCE OTHER           | 3,572.48          | 3,572.48          | 5,000.00            | ( 1,427.52)          | 71.5        |
| 01-41-53600-000 JANITORIAL SERVICES         | 121.00            | 670.75            | 2,500.00            | ( 1,829.25)          | 26.8        |
| 01-41-54900-000 OTHER PROFESSIONAL SERVICES | 1,144.40          | 5,490.40          | 14,000.00           | ( 8,509.60)          | 39.2        |
| 01-41-55100-000 POSTAGE                     | 5.25              | 10.15             | 100.00              | ( 89.85)             | 10.2        |
| 01-41-55200-000 TELEPHONE                   | 146.04            | 1,487.96          | 5,000.00            | ( 3,512.04)          | 29.8        |
| 01-41-55300-000 PUBLISHING                  | .00               | 226.45            | 100.00              | 126.45               | 226.5       |
| 01-41-56200-000 TRAVEL EXPENSES             | 71.04             | 329.10            | 300.00              | 29.10                | 109.7       |
| 01-41-56300-000 TRAINING                    | .00               | 899.00            | 1,000.00            | ( 101.00)            | 89.9        |
| 01-41-57100-000 UTILITIES                   | 1,079.78          | 5,683.44          | 15,000.00           | ( 9,316.56)          | 37.9        |
| 01-41-57200-000 STREET LIGHTING             | 13,689.15         | 77,311.08         | 158,000.00          | ( 80,888.94)         | 48.9        |
| 01-41-59400-000 LEASE OR RENTALS            | 900.00            | 1,905.00          | 5,000.00            | ( 3,095.00)          | 38.1        |
| 01-41-61100-000 MAINTENANCE BUILDING        | .00               | .00               | 4,500.00            | ( 4,500.00)          | 0           |
| 01-41-61200-000 MAINTENANCE (EQUIPMENT)     | 4,510.31          | 5,796.63          | 16,000.00           | ( 10,203.37)         | 36.2        |
| 01-41-61300-000 MAINT.SUPPLIES-VEHICLE      | 6,630.53          | 18,327.30         | 35,000.00           | ( 16,672.70)         | 52.4        |
| 01-41-61400-000 SUPPLIES STREETS            | 5,445.30          | 44,842.50         | 52,000.00           | ( 7,157.50)          | 86.2        |
| 01-41-61600-000 SUPPLIES SNOW REMOVAL       | 7,542.15          | 7,542.15          | 122,200.00          | ( 114,657.85)        | 6.2         |
| 01-41-61700-000 MAINT.SUPPLIES-GROUNDS      | 595.30            | 5,341.26          | 12,000.00           | ( 6,658.74)          | 44.5        |
| 01-41-62900-000 SUPPLIES OTHER              | 425.00            | 6,882.41          | 15,000.00           | ( 8,117.59)          | 45.9        |
| 01-41-65100-000 OFFICE SUPPLIES             | 102.54            | 490.66            | 2,000.00            | ( 1,509.34)          | 24.5        |
| 01-41-65200-000 OPERATING SUPPLIES          | 799.50            | 3,435.33          | 8,000.00            | ( 4,564.67)          | 42.9        |
| 01-41-65300-000 SMALL TOOLS                 | .00               | 1,518.27          | 3,200.00            | ( 1,681.73)          | 47.5        |
| 01-41-65400-000 JANITORIAL SUPPLIES         | 29.35             | 536.51            | 700.00              | ( 163.49)            | 76.6        |
| 01-41-65500-000 GASOLINE/OIL                | 7,283.09          | 32,268.26         | 68,000.00           | ( 35,731.74)         | 47.5        |
| 01-41-66100-000 SAFETY SUPPLIES             | .00               | 3,079.46          | 3,500.00            | ( 420.54)            | 88.0        |
| 01-41-84000-000 CAPITAL OUTLAY - VEHICLE    | 83,160.00         | 83,160.00         | 140,000.00          | ( 56,840.00)         | 59.4        |
| 01-41-89000-000 CAPITAL OUTLAY - OTHER      | 6,085.00          | 6,085.00          | 6,285.00            | ( 200.00)            | 96.8        |
| 01-41-92900-000 MISCELLANEOUS CHARGES       | .00               | .00               | 500.00              | ( 500.00)            | 0           |
| <b>TOTAL STREET DIVISION</b>                | <b>214,181.47</b> | <b>751,580.43</b> | <b>1,601,638.00</b> | <b>( 850,057.57)</b> | <b>46.9</b> |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|   | MTD ACTUAL      | YTD ACTUAL       | BUDGET            | VARIANCE            | PCNT        |
|---|-----------------|------------------|-------------------|---------------------|-------------|
| <u>CEMETERY</u>                             |                 |                  |                   |                     |             |
| 01-46-42100-000 SALARIES (FULL-TIME)        | 5,305.65        | 29,111.78        | 61,672.00         | ( 32,560.22)        | 47.2        |
| 01-46-42200-000 SALARIES (PART-TIME)        | .00             | 4,059.00         | 4,500.00          | ( 441.00)           | 90.2        |
| 01-46-42300-000 SALARY EXPENSE-OVERTIME     | .00             | 661.08           | 6,700.00          | ( 6,038.92)         | 9.9         |
| 01-46-42400-000 VACATION                    | .00             | 2,533.29         | .00               | 2,533.29            | .0          |
| 01-46-45100-000 HEALTH INSURANCE            | 1,366.34        | 9,127.13         | 19,243.00         | ( 10,115.87)        | 47.4        |
| 01-46-47100-000 UNIFORM ALLOWANCE           | 25.00           | 155.00           | 350.00            | ( 195.00)           | 44.3        |
| 01-46-47300-000 CLOTHING ACQUISITION        | .00             | .00              | 200.00            | ( 200.00)           | .0          |
| 01-46-51100-000 MAINTENANCE (BUILDING)      | .00             | 460.94           | 700.00            | ( 239.06)           | 65.9        |
| 01-46-51200-000 MAINTENANCE (EQUIPMENT)     | .00             | .00              | 500.00            | ( 500.00)           | .0          |
| 01-46-51300-000 MAINTENANCE (VEHICLE)       | .00             | 30.50            | 300.00            | ( 269.50)           | 10.2        |
| 01-46-54900-000 OTHER PROFESSIONAL SERVICES | 1,216.00        | 4,041.00         | 5,000.00          | ( 959.00)           | 80.8        |
| 01-46-55200-000 TELEPHONE                   | 49.80           | 475.82           | 1,000.00          | ( 524.18)           | 47.6        |
| 01-46-55300-000 PUBLISHING                  | .00             | 99.00            | .00               | 99.00               | .0          |
| 01-46-56200-000 TRAVEL EXPENSES             | .00             | 29.01            | 100.00            | ( 70.99)            | 29.0        |
| 01-46-56300-000 TRAINING                    | .00             | .00              | 100.00            | ( 100.00)           | .0          |
| 01-46-57100-000 UTILITIES                   | 168.26          | 1,451.74         | 3,000.00          | ( 1,548.26)         | 48.4        |
| 01-46-61100-000 MAINTENANCE BUILDING        | .00             | .00              | 500.00            | ( 500.00)           | .0          |
| 01-46-61200-000 MAINTENANCE (EQUIPMENT)     | .00             | 125.75           | 1,000.00          | ( 874.25)           | 12.6        |
| 01-46-61300-000 SUPPLIES (VEHICLE)          | .00             | .00              | 500.00            | ( 500.00)           | .0          |
| 01-46-61700-000 MAINT SUPPLIES-GROUNDS      | .00             | 47.25            | 1,500.00          | ( 1,452.75)         | 3.2         |
| 01-46-65200-000 OPERATING SUPPLIES          | .00             | 241.24           | 700.00            | ( 458.76)           | 34.5        |
| 01-46-65300-000 SMALL TOOLS                 | .00             | .00              | 500.00            | ( 500.00)           | .0          |
| 01-46-65400-000 JANITORIAL SUPPLIES         | .00             | 25.80            | 100.00            | ( 74.20)            | 25.8        |
| 01-46-65500-000 GASOLINE/OIL                | 478.28          | 2,825.89         | 6,200.00          | ( 3,374.11)         | 45.6        |
| 01-46-66100-000 SAFETY SUPPLIES             | .00             | 99.23            | 250.00            | ( 150.77)           | 39.7        |
| 01-46-83000-000 EQUIPMENT                   | 1,200.00        | 1,200.00         | 3,500.00          | ( 2,300.00)         | 34.3        |
| 01-46-89000-000 CAPITAL OUTLAY - OTHER      | .00             | 6,015.00         | 9,500.00          | ( 3,485.00)         | 63.3        |
| 01-46-92900-000 MISCELLANEOUS CHARGES       | .00             | .00              | 100.00            | ( 100.00)           | .0          |
| <b>TOTAL CEMETERY</b>                       | <b>9,809.33</b> | <b>62,815.45</b> | <b>127,715.00</b> | <b>( 64,899.55)</b> | <b>49.2</b> |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|   | MTD ACTUAL       | YTD ACTUAL        | BUDGET            | VARIANCE             | PCNT        |
|---|------------------|-------------------|-------------------|----------------------|-------------|
| <u>ENGINEERING</u>                          |                  |                   |                   |                      |             |
| 01-48-42100-000 SALARIES (FULL-TIME)        | 13,316.41        | 74,013.71         | 159,389.00        | ( 85,375.29)         | 46.4        |
| 01-48-42200-000 SALARIES-PART-TIME          | .00              | 8,998.75          | 17,960.00         | ( 8,961.25)          | 50.1        |
| 01-48-42400-000 VACATION                    | 10.54            | 5,232.87          | .00               | 5,232.87             | 0           |
| 01-48-42500-000 SICK                        | 385.44           | 2,686.17          | .00               | 2,686.17             | 0           |
| 01-48-45100-000 HEALTH INSURANCE            | 2,732.68         | 18,389.66         | 38,485.00         | ( 20,095.34)         | 47.8        |
| 01-48-51100-000 MAINTENANCE (BUILDING)      | 123.92           | 183.56            | 7,200.00          | ( 7,016.44)          | 2.6         |
| 01-48-51200-000 MAINTENANCE (EQUIPMENT)     | .00              | .00               | 1,600.00          | ( 1,600.00)          | 0           |
| 01-48-51300-000 MAINT SERVICE (VEHICLE)     | .00              | 1,055.32          | 2,000.00          | ( 944.68)            | 52.8        |
| 01-48-53200-000 ENGINEERING SERVICE         | 767.50           | 4,020.50          | 41,000.00         | ( 36,979.50)         | 9.8         |
| 01-48-54900-000 OTHER PROFESSIONAL SERVICES | 103.08           | 828.35            | 4,100.00          | ( 3,271.65)          | 20.2        |
| 01-48-55100-000 POSTAGE                     | .00              | .00               | 50.00             | ( 50.00)             | 0           |
| 01-48-55200-000 TELEPHONE                   | 87.23            | 1,051.68          | 2,600.00          | ( 1,548.32)          | 40.5        |
| 01-48-55300-000 PUBLISHING                  | .00              | 80.50             | 200.00            | ( 119.50)            | 40.3        |
| 01-48-56100-000 DUES                        | .00              | 255.00            | 800.00            | ( 545.00)            | 31.9        |
| 01-48-56200-000 TRAVEL EXPENSES             | .00              | 372.62            | 1,000.00          | ( 627.38)            | 37.3        |
| 01-48-56300-000 TRAINING                    | .00              | 50.00             | 1,000.00          | ( 950.00)            | 5.0         |
| 01-48-56500-000 PUBLICATIONS                | .00              | .00               | 200.00            | ( 200.00)            | 0           |
| 01-48-57100-000 UTILITIES                   | 382.09           | 2,092.52          | 4,000.00          | ( 1,907.48)          | 52.3        |
| 01-48-61200-000 SUPPLIES (EQUIPMENT)        | 83.29            | 144.63            | 2,570.00          | ( 2,425.37)          | 5.6         |
| 01-48-65100-000 OFFICE SUPPLIES             | 4.49             | 313.72            | 1,000.00          | ( 686.28)            | 31.4        |
| 01-48-65300-000 SMALL TOOLS                 | .00              | 414.01            | 850.00            | ( 435.99)            | 48.7        |
| 01-48-65400-000 JANITORIAL SUPPLIES         | .00              | 285.82            | 480.00            | ( 194.18)            | 59.6        |
| 01-48-65500-000 GASOLINE & OIL              | 205.15           | 2,106.39          | 3,800.00          | ( 1,693.61)          | 55.4        |
| 01-48-67000-000 PRINT MATERIALS             | .00              | 19.50             | 100.00            | ( 80.50)             | 19.5        |
| 01-48-68400-000 MICROCOMPUTER SOFTWARE      | 40.11            | 216.11            | 5,400.00          | ( 5,183.89)          | 4.0         |
| 01-48-82000-000 BUILDING                    | .00              | .00               | 1,500.00          | ( 1,500.00)          | 0           |
| 01-48-83000-000 EQUIPMENT                   | 269.00           | 1,763.42          | 1,900.00          | ( 136.58)            | 92.8        |
| 01-48-87000-000 FURNITURE                   | .00              | .00               | 660.00            | ( 660.00)            | 0           |
| 01-48-91100-000 COMMUNITY RELATIONS         | .00              | 50.00             | 50.00             | .00                  | 100.0       |
| 01-48-92900-000 MISCELLANEOUS               | 108.50           | 108.50            | 50.00             | 58.50                | 217.0       |
| <b>TOTAL ENGINEERING</b>                    | <b>18,619.43</b> | <b>124,733.31</b> | <b>299,944.00</b> | <b>( 175,210.69)</b> | <b>41.6</b> |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|                    | MTD ACTUAL | YTD ACTUAL | BUDGET       | VARIANCE        | PCNT |
|--------------------|------------|------------|--------------|-----------------|------|
| TOTAL PUBLIC WORKS | 242,610.23 | 939,129.19 | 2,029,297.00 | ( 1,090,167.81) | 46.3 |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|  | MTD ACTUAL       | YTD ACTUAL        | BUDGET            | VARIANCE             | PCNT        |
|--|------------------|-------------------|-------------------|----------------------|-------------|
| <u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>    |                  |                   |                   |                      |             |
| <u>COMMUNITY DEVELOPMENT</u>                 |                  |                   |                   |                      |             |
| 01-44-42100-000 SALARIES (FULL-TIME)         | 16,035.84        | 91,532.40         | 181,645.00        | ( 90,112.60)         | 50.4        |
| 01-44-42400-000 VACATION                     | 607.05           | 7,294.07          | .00               | 7,294.07             | .0          |
| 01-44-42500-000 SICK                         | 470.51           | 1,107.14          | .00               | 1,107.14             | .0          |
| 01-44-45100-000 HEALTH INSURANCE             | 2,698.34         | 18,017.48         | 38,002.00         | ( 19,984.52)         | 47.4        |
| 01-44-51300-000 MAINTENANCE (VEHICLE)        | .00              | 219.32            | 1,500.00          | ( 1,280.68)          | 14.6        |
| 01-44-52900-000 NUISANCE ABATEMENT           | 132.00           | 4,328.60          | 2,000.00          | 2,328.60             | 216.4       |
| 01-44-53300-000 LEGAL SERVICE                | .00              | 525.00            | 1,800.00          | ( 1,275.00)          | 29.2        |
| 01-44-53400-000 MEDICAL SERVICES             | .00              | .00               | 100.00            | ( 100.00)            | .0          |
| 01-44-54900-000 OTHER PROFESSIONAL SERVICES  | .00              | 5,809.00          | 21,000.00         | ( 15,191.00)         | 27.7        |
| 01-44-54910-000 OTHER PROF SVCS - BROWNFIELD | 5,688.00         | 6,187.00          | .00               | 6,187.00             | .0          |
| 01-44-55100-000 POSTAGE                      | .00              | 31.82             | 500.00            | ( 468.18)            | 6.4         |
| 01-44-55200-000 TELEPHONE                    | 70.00            | 424.20            | 1,200.00          | ( 775.80)            | 35.4        |
| 01-44-55300-000 PUBLISHING                   | 614.10           | 1,557.50          | 3,000.00          | ( 1,442.50)          | 51.9        |
| 01-44-55400-000 PRINTING                     | .00              | .00               | 1,000.00          | ( 1,000.00)          | .0          |
| 01-44-56100-000 DUES                         | 183.99           | 469.84            | 1,700.00          | ( 1,230.16)          | 27.6        |
| 01-44-56200-000 TRAVEL EXPENSES              | .00              | .00               | 750.00            | ( 750.00)            | .0          |
| 01-44-56300-000 TRAINING                     | .00              | .00               | 1,500.00          | ( 1,500.00)          | .0          |
| 01-44-56500-000 PUBLICATIONS                 | .00              | 107.00            | 300.00            | ( 193.00)            | 35.7        |
| 01-44-56600-000 CONFERENCE EXPENSES          | 541.03           | 891.03            | 1,000.00          | ( 108.97)            | 89.1        |
| 01-44-61200-000 SUPPLIES EQUIPMENT           | .00              | 2.56              | 1,000.00          | ( 997.44)            | .3          |
| 01-44-65100-000 OFFICE SUPPLIES              | 63.77            | 621.68            | 1,200.00          | ( 578.32)            | 51.8        |
| 01-44-65500-000 AUTOMOTIVE FUEL/OIL          | 164.94           | 787.73            | 2,250.00          | ( 1,462.27)          | 35.0        |
| 01-44-68400-000 MICROCOMPUTER SOFTWARE       | .00              | .00               | 17,400.00         | ( 17,400.00)         | .0          |
| <b>TOTAL COMMUNITY DEVELOPMENT</b>           | <b>27,269.57</b> | <b>139,913.57</b> | <b>278,847.00</b> | <b>( 138,933.43)</b> | <b>50.2</b> |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

FUND 01

|   | MTD ACTUAL       | YTD ACTUAL        | BUDGET            | VARIANCE             | PCNT        |
|---|------------------|-------------------|-------------------|----------------------|-------------|
| <u>ECONOMIC DEVELOPMENT</u>                 |                  |                   |                   |                      |             |
| 01-61-41100-000 SALARIES (FULL-TIME)        | 9,015.61         | 67,772.75         | 153,386.00        | ( 85,613.25)         | 44.2        |
| 01-61-42100-000 SALARIES (FULL-TIME)        | 3,688.47         | 20,152.47         | 57,740.00         | ( 37,587.53)         | 34.9        |
| 01-61-42400-000 VACATION                    | 858.45           | 6,606.02          | .00               | 6,606.02             | .0          |
| 01-61-42500-000 SICK                        | 7,578.00         | 14,841.98         | .00               | 14,841.98            | .0          |
| 01-61-45100-000 HEALTH INSURANCE            | 1,899.14         | 12,780.30         | 26,746.00         | ( 13,965.70)         | 47.8        |
| 01-61-54900-000 OTHER PROFESSIONAL SERVICES | .00              | 226.99            | 2,400.00          | ( 2,173.01)          | 9.5         |
| 01-61-55100-000 POSTAGE                     | .00              | 6.50              | 150.00            | ( 143.50)            | 4.3         |
| 01-61-55200-000 TELEPHONE                   | 60.01            | 559.37            | 1,900.00          | ( 1,340.63)          | 29.4        |
| 01-61-56100-000 DUES                        | .00              | 25.00             | 500.00            | ( 475.00)            | 5.0         |
| 01-61-56200-000 TRAVEL EXPENSES             | 263.92           | 1,997.19          | 3,500.00          | ( 1,502.81)          | 57.1        |
| 01-61-56500-000 PUBLICATIONS                | .00              | .00               | 200.00            | ( 200.00)            | .0          |
| 01-61-56600-000 CONFERENCE                  | .00              | 952.22            | 1,000.00          | ( 47.78)             | 95.2        |
| 01-61-65100-000 OFFICE SUPPLIES             | 25.42            | 980.40            | 1,750.00          | ( 769.60)            | 56.0        |
| 01-61-65200-000 OPERATING SUPPLIES          | 6.96             | 6.96              | .00               | 6.96                 | .0          |
| 01-61-83000-000 EQUIPMENT                   | .00              | .00               | 1,200.00          | ( 1,200.00)          | .0          |
| 01-61-92900-000 MISCELLANEOUS CHARGES       | 29.37            | 715.74            | 750.00            | ( 34.26)             | 95.4        |
| <b>TOTAL ECONOMIC DEVELOPMENT</b>           | <b>23,423.35</b> | <b>127,623.89</b> | <b>251,222.00</b> | <b>( 123,598.11)</b> | <b>50.8</b> |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2014

| FUND 01                              |               |              |              |                 |        |
|--------------------------------------|---------------|--------------|--------------|-----------------|--------|
|                                      | MTD ACTUAL    | YTD ACTUAL   | BUDGET       | VARIANCE        | PCNT   |
| TOTAL COMMUNITY AND ECONOMIC DEVELOP | 50,692.92     | 267,537.46   | 530,069.00   | ( 262,531.54)   | 50.5   |
| TOTAL FUND EXPENDITURES              | 1,285,225.37  | 4,575,897.74 | 8,878,318.00 | ( 4,302,420.26) | 51.5   |
| NET REVENUE OVER EXPENDITURES        | ( 196,016.55) | 673,351.72   | 14,640.00    | 658,711.72      | 4599.4 |

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 6 MONTHS ENDING OCTOBER 31 2014**

|                               | <b>MTD ACTUAL</b> | <b>YTD ACTUAL</b> | <b>BUDGET</b>     | <b>VARIANCE</b>  | <b>PERCENT</b> |
|-------------------------------|-------------------|-------------------|-------------------|------------------|----------------|
| <b>REVENUE BY FUND</b>        |                   |                   |                   |                  |                |
| Audit                         | 378               | 32,529            | 34,500            | 1,971            | 94.29          |
| Insurance                     | 1,472             | 126,769           | 134,500           | 7,731            | 94.25          |
| Illinois Municipal Retirement | 55,541            | 279,121           | 292,958           | 13,837           | 95.28          |
| Social Security               | 2,304             | 197,960           | 210,075           | 12,115           | 94.23          |
| Ambulance                     | 34                | 146               | -                 | (146)            | 0              |
| Economic Development          | -                 | -                 | -                 | -                | 0              |
| Motor Fuel Tax                | 19,305            | 197,381           | 1,244,700         | 1,047,319        | 15.86          |
| Utility Tax                   | 28,976            | 187,961           | 379,400           | 191,439          | 49.54          |
| Travel and Tourism            | 24,188            | 138,575           | 221,299           | 82,724           | 62.62          |
| Sales Tax                     | 83,663            | 525,963           | 978,500           | 452,537          | 53.75          |
| Lighthouse Pointe TIF         | 32                | 592,141           | 415,100           | (177,041)        | 142.65         |
| Foreign Fire Insurance        | -                 | -                 | 21,815            | 21,815           | 0              |
| TIF                           | -                 | -                 | -                 | -                | 0              |
| Overweight Truck              | 4,958             | 34,891            | 68,700            | 33,809           | 50.79          |
| Capital Improvement           | 9,522             | 53,272            | 4,462,500         | 4,409,228        | 1.19           |
| Stormwater Management         | 1,833             | 10,685            | 15,400            | 4,715            | 69.38          |
| Technology Park               | 3                 | 14                | 100               | 86               | 14.22          |
| Debt Service                  | -                 | -                 | -                 | -                | 0              |
| Solid Waste                   | 236,043           | 610,027           | 1,228,000         | 617,973          | 49.68          |
| Technology Center             | 96,206            | 608,374           | 1,279,659         | 671,285          | 47.54          |
| Airport                       | 37,383            | 562,004           | 733,576           | 171,572          | 76.61          |
| Railroad                      | 42,246            | 535,821           | 1,969,083         | 1,433,262        | 27.21          |
| Health Insurance              | 111               | 657               | 1,500             | 843              | 43.83          |
| Administrative Services       | 42,753            | 256,517           | 513,033           | 256,517          | 50             |
| <b>Total Revenues</b>         | <b>686,949</b>    | <b>4,950,807</b>  | <b>14,204,398</b> | <b>9,253,591</b> | <b>34.85</b>   |

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 6 MONTHS ENDING OCTOBER 31 2014**

|                               | <u>MTD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u>      | <u>VARIANCE</u>    | <u>PERCENT</u> |
|-------------------------------|-------------------|-------------------|--------------------|--------------------|----------------|
| <b>OPERATING EXPENSES</b>     |                   |                   |                    |                    |                |
| Audit                         | 1,950             | 29,250            | 35,450             | 6,200              | 82.51          |
| Insurance                     | 50,130            | 310,588           | 433,000            | 122,412            | 71.73          |
| Illinois Municipal Retirement | 19,729            | 124,224           | 266,000            | 141,776            | 46.7           |
| Social Security               | 14,905            | 95,706            | 199,000            | 103,294            | 48.09          |
| Ambulance                     | -                 | -                 | 480,000            | 480,000            | 0              |
| Economic Development          | -                 | -                 | -                  | -                  | 0              |
| Motor Fuel Tax                | -                 | 16,667            | 1,693,000          | 1,676,333          | 0.98           |
| Utility Tax                   | -                 | -                 | 713,500            | 713,500            | 0              |
| Travel and Tourism            | 18,122            | 134,788           | 239,393            | 104,605            | 56.3           |
| Sales Tax                     | 9,000             | 54,000            | 2,050,000          | 1,996,000          | 2.63           |
| Lighthouse Pointe TIF         | 45,631            | 144,278           | 273,235            | 128,957            | 52.8           |
| Foreign Fire Insurance        | -                 | -                 | 48,500             | 48,500             | 0              |
| TIF                           | -                 | -                 | -                  | -                  | 0              |
| Overweight Truck              | 9,882             | 59,720            | 127,700            | 67,980             | 46.77          |
| Capital Improvement           | 218,173           | 1,235,639         | 4,577,500          | 3,341,861          | 26.99          |
| Stormwater Management         | 10,074            | 32,585            | 216,000            | 183,415            | 15.09          |
| Technology Park               | -                 | 281               | 31,500             | 31,219             | 0.89           |
| Debt Service                  | -                 | -                 | -                  | -                  | 0              |
| Solid Waste                   | 67,272            | 411,372           | 1,718,281          | 1,306,909          | 23.94          |
| Technology Center             | 69,119            | 294,388           | 928,481            | 634,093            | 31.71          |
| Airport                       | 76,338            | 396,512           | 788,877            | 392,365            | 50.26          |
| Railroad                      | 204,586           | 881,623           | 1,522,536          | 640,913            | 57.9           |
| Health Insurance              | 608               | 33,712            | 97,000             | 63,288             | 34.75          |
| Administrative Services       | 31,979            | 275,215           | 596,789            | 321,574            | 46.12          |
| <b>Total Expenses</b>         | <b>847,498</b>    | <b>4,530,547</b>  | <b>17,035,742</b>  | <b>12,505,195</b>  | <b>26.59</b>   |
| <b>Revenue over Expenses</b>  | <b>(160,549)</b>  | <b>420,260</b>    | <b>(2,831,344)</b> | <b>(3,251,604)</b> |                |

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – WATER FUND October 31, 2014 and 2013

|   | October 31, 2014 | October 31, 2013 |
|---|------------------|------------------|
| <b>ASSETS</b>                             |                  |                  |
| <b>PLANT IN SERVICE</b>                   |                  |                  |
| Utility Plant in Service                  | 20,445,626       | 19,486,780       |
| Less: Accumulated Depreciation            | ( 6,310,404)     | ( 5,824,910)     |
| Net Plant in Service                      | 14,135,222       | 13,661,869       |
| <b>CURRENT ASSETS</b>                     |                  |                  |
| Cash & Investments                        | 1,768,519        | 1,621,797        |
| Customer Accounts Receivable              | 297,624          | 245,148          |
| Other Accounts Receivable                 | 59,697           | 60,638           |
| Inventory                                 | 350              |                  |
| Prepaid Expenses                          | 3,081            | 3,028            |
| Total Current Assets                      | 2,129,271        | 1,930,611        |
| <b>OTHER DEBITS</b>                       |                  |                  |
| Unamortized Loss                          |                  |                  |
| Total Other Debits                        |                  |                  |
| <b>TOTAL ASSETS</b>                       | 16,264,493       | 15,592,481       |
| <b>LIABILITIES AND EQUITY</b>             |                  |                  |
| <b>EQUITY</b>                             |                  |                  |
| Retained Earnings                         | 15,988,964       | 15,331,029       |
| Contribution in Aid of Construction (Net) | 183,688          | 183,688          |
| Total Equity                              | 16,172,652       | 15,514,717       |
| <b>LIABILITIES</b>                        |                  |                  |
| <b>Current Liabilities:</b>               |                  |                  |
| Accounts Payable                          | 64,757           | 50,806           |
| Accrued Liabilities                       | 27,084           | 26,958           |
| Total Current Liabilities                 | 91,841           | 77,764           |
| <b>Non-Current Liabilities</b>            |                  |                  |
| Note Payable - Associated Company         |                  |                  |
| Other Non-Current Liabilities             |                  |                  |
| Total Non-Current Liabilities             |                  |                  |
| Total Liabilities                         | 91,841           | 77,764           |
| <b>TOTAL LIABILITIES AND EQUITY</b>       | 16,264,493       | 15,592,481       |

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND

For the 6 Months Ending October 31, 2014 and 2013

|  | 2014              | 2013              | Variance            | %            |
|--|-------------------|-------------------|---------------------|--------------|
| <b>OPERATING REVENUES</b>                            |                   |                   |                     |              |
| Residential Sales                                    | 443,129           | 406,036           | 37,093              | 109.1        |
| Commercial Sales                                     | 343,063           | 335,516           | 7,547               | 102.3        |
| Industrial Sales                                     | 397,871           | 372,563           | 25,308              | 106.8        |
| Interdepartmental Sales                              |                   |                   |                     | .0           |
| Other Operating Revenues                             | 54,495            | 37,303            | 17,191              | 146.1        |
| <b>Total Operating Revenues</b>                      | <b>1,238,558</b>  | <b>1,151,419</b>  | <b>87,139</b>       | <b>107.6</b> |
| <b>OPERATING EXPENSES</b>                            |                   |                   |                     |              |
| Source of Supply - Operations                        | 140,162           | 131,009           | 9,153               | 107.0        |
| Source of Supply - Maintenance                       | 1,628             | 2,423             | ( 795)              | 67.2         |
| Water Treatment - Operations                         | 67,293            | 72,550            | ( 5,258)            | 92.8         |
| Water Treatment - Maintenance                        | 13,171            | 14,177            | ( 1,005)            | 92.9         |
| Distribution - Operations                            | 38,647            | 44,643            | ( 5,996)            | 88.6         |
| Distribution - Maintenance                           | 114,954           | 116,415           | ( 1,461)            | 98.8         |
| Customer Accounts                                    | 49,605            | 52,264            | ( 2,659)            | 94.9         |
| Administrative and General                           | 96,452            | 82,008            | 14,444              | 117.6        |
| Depreciation   | 230,370           | 225,644           | 4,727               | 102.1        |
| Indirect Transfers to Municipality                   |                   |                   |                     | .0           |
| <b>Total Operating Expenses</b>                      | <b>752,283</b>    | <b>741,132</b>    | <b>11,150</b>       | <b>101.5</b> |
| <b>Operating Income (Loss)</b>                       | <b>486,275</b>    | <b>410,286</b>    | <b>75,989</b>       | <b>118.5</b> |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>               |                   |                   |                     |              |
| Non-Utility Income                                   | 649               | ( 8,470)          | 9,119               | 7.7          |
| Investment Income                                    | 705               | 754               | ( 49)               | 93.5         |
| Merchandising, Jobbing & Contract Income             | 45                | 5,373             | ( 5,328)            | .8           |
| Merchandising, Jobbing & Contract Expense            | ( 407)            | ( 954)            | 546                 | ( 42.7)      |
| Interest Expense                                     | ( 8)              | ( 6)              | ( 2)                | ( 129.7)     |
| <b>Total Non-Operating Revenue (Expense)</b>         | <b>984</b>        | <b>( 3,303)</b>   | <b>4,286</b>        | <b>29.8</b>  |
| <b>Net Income Before Amortizations</b>               | <b>487,259</b>    | <b>406,983</b>    | <b>80,275</b>       | <b>119.7</b> |
| Amortization of Contributions in Aid of Construction |                   |                   |                     | .0           |
| <b>Net Income</b>                                    | <b>487,259</b>    | <b>406,983</b>    | <b>80,275</b>       | <b>119.7</b> |
| Operating Transfers In (Out)                         | ( 44,907)         | ( 42,660)         | ( 2,247)            | ( 105.3)     |
| Interfund Transfer W/WR Loan Forgiveness             |                   | 2,810,874         | ( 2,810,874)        | .0           |
| <b>Increase (Decrease) in Retained Earnings</b>      | <b>442,352</b>    | <b>3,175,197</b>  | <b>( 2,732,845)</b> | <b>13.9</b>  |
| <b>RETAINED EARNINGS - Beginning of Period</b>       | <b>15,546,656</b> | <b>12,155,832</b> | <b>3,390,824</b>    | <b>127.9</b> |
| <b>RETAINED EARNINGS - END OF PERIOD</b>             | <b>15,989,008</b> | <b>15,331,029</b> | <b>657,979</b>      | <b>104.3</b> |

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND  
October 31, 2014 and 2013

|  | October 31, 2014  | October 31, 2013  |
|--|-------------------|-------------------|
| <b>ASSETS</b>  |                   |                   |
| <b>PLANT IN SERVICE</b>                                  |                   |                   |
| Utility Plant in Service                                 | 37,830,405        | 37,130,054        |
| Less: Accumulated Depreciation                           | ( 19,983,269)     | ( 19,051,069)     |
| Net Plant in Service                                     | 17,847,136        | 18,078,985        |
| <b>CURRENT ASSETS</b>                                    |                   |                   |
| Cash & Investments                                       | ( 242,791)        | ( 382,399)        |
| Customer Accounts Receivable                             | 1,011,238         | 898,357           |
| Other Accounts Receivable                                | 85,462            | 92,834            |
| Inventory  | 3,480             | 3,480             |
| Prepaid Expenses   | 7,444             | 6,467             |
| Total Current Assets                                     | 864,833           | 618,539           |
| RESTRICTED FUNDS   | 3,551,251         | 3,653,219         |
| <b>NON-CURRENT ASSETS</b>                                |                   |                   |
| Unamortized Loss<br>Note Receivable - Associated Company | ( 4,610)          | 9,962             |
| Total Non-Current Assets                                 | ( 4,610)          | 9,962             |
| <b>TOTAL ASSETS</b>                                      | <b>22,258,610</b> | <b>22,360,705</b> |
| <b>LIABILITIES AND EQUITY</b>                            |                   |                   |
| <b>EQUITY</b>  |                   |                   |
| Retained Earnings  | 14,029,072        | 13,215,678        |
| Contribution in Aid of Construction (Net)                | 6,968,765         | 6,968,765         |
| Total Equity   | 20,997,837        | 20,184,443        |
| <b>LIABILITIES</b>                                       |                   |                   |
| <b>Current Liabilities:</b>                              |                   |                   |
| Accounts Payable   | 75,729            | 81,349            |
| Accrued Liabilities                                      | 71,175            | 61,542            |
| Total Current Liabilities                                | 146,904           | 142,890           |
| <b>Non-Current Liabilities:</b>                          |                   |                   |
| Bonds Payable  | 1,116,966         | 2,030,274         |
| Unamortized Premium on Long-Term Debt                    | ( 3,098)          | 3,097             |
| Other Non-Current Liabilities                            |                   |                   |
| Total Non-Current Liabilities                            | 1,113,869         | 2,033,371         |
| Total Liabilities  | 1,260,773         | 2,176,262         |
| <b>TOTAL LIABILITIES AND EQUITY</b>                      | <b>22,258,610</b> | <b>22,360,705</b> |

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 6 Months Ending October 31, 2014 and 2013

|  | 2014              | 2013                | Variance            | %            |
|--|-------------------|---------------------|---------------------|--------------|
| <b>OPERATING REVENUES</b>                            |                   |                     |                     |              |
| Residential Sales                                    | 531,265           | 505,914             | 25,350              | 105.0        |
| Commercial Sales                                     | 528,000           | 618,742             | ( 88,742)           | 85.6         |
| Industrial Sales                                     | 461,138           | 417,367             | 43,771              | 110.5        |
| Interdepartmental Sales                              |                   |                     |                     | .0           |
| Other Operating Revenues                             | 255,721           | 14,007              | 241,714             | 1,825.6      |
| <b>Total Operating Revenues</b>                      | <b>1,776,123</b>  | <b>1,554,031</b>    | <b>222,093</b>      | <b>114.3</b> |
| <b>OPERATING EXPENSES</b>                            |                   |                     |                     |              |
| Collection - Operations                              | 44,882            | 43,700              | 1,181               | 102.7        |
| Collection - Maintenance                             | 40,598            | 95,790              | ( 55,193)           | 42.4         |
| Pumping - Operations                                 | 48                | 7,364               | ( 7,316)            | .7           |
| Pumping - Maintenance                                | 675               | 2,946               | ( 2,271)            | 22.9         |
| Treatment and Disposal - Operations                  | 515,377           | 448,357             | 67,020              | 115.0        |
| Treatment and Disposal - Maintenance                 | 122,267           | 109,958             | 12,309              | 111.2        |
| Customer Accounts                                    | 58,108            | 59,741              | ( 1,633)            | 97.3         |
| Administrative and General                           | 98,597            | 105,379             | ( 8,782)            | 91.7         |
| Depreciation   | 444,794           | 440,847             | 3,947               | 100.9        |
| <b>Total Operating Expenses</b>                      | <b>1,323,346</b>  | <b>1,314,085</b>    | <b>9,261</b>        | <b>100.7</b> |
| <b>Operating Income (Loss)</b>                       | <b>452,777</b>    | <b>239,946</b>      | <b>212,831</b>      | <b>188.7</b> |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>               |                   |                     |                     |              |
| Investment Income                                    | 4,646             | 5,631               | ( 985)              | 82.5         |
| Non Utility Income                                   | 6,038             | 375,025             | ( 368,988)          | 1.6          |
| Merchandising, Jobbing & Contract Income             | 8,070             | 9,542               | ( 1,472)            | 84.6         |
| Merchandising, Jobbing & Contract Expense            | ( 1,118)          | ( 2,199)            | 1,081               | ( 50.9)      |
| Amortization Expense                                 | ( 1,513)          | ( 16,085)           | 14,572              | ( 9.4)       |
| Interest Expense                                     | ( 12,895)         | ( 36,041)           | 23,146              | ( 35.8)      |
| <b>Total Non-Operating Revenue (Expense)</b>         | <b>3,227</b>      | <b>335,873</b>      | <b>( 332,646)</b>   | <b>1.0</b>   |
| <b>Net Income Before Amortizations</b>               | <b>456,004</b>    | <b>575,819</b>      | <b>( 119,815)</b>   | <b>79.2</b>  |
| Amortization of Contributions in Aid of Construction |                   |                     |                     | .0           |
| <b>Net Income</b>                                    | <b>456,004</b>    | <b>575,819</b>      | <b>( 119,815)</b>   | <b>79.2</b>  |
| Operating Transfers In (Out)                         | ( 65,622)         | ( 63,330)           | ( 2,292)            | ( 103.6)     |
| Interfund transfer WWR loan forgiveness              |                   | ( 2,810,874)        | 2,810,874           | .0           |
| <b>Increase (Decrease) in Retained Earnings</b>      | <b>390,382</b>    | <b>( 2,298,385)</b> | <b>2,688,767</b>    | <b>17.0</b>  |
| <b>RETAINED EARNINGS - Beginning of Period</b>       | <b>13,638,691</b> | <b>15,514,063</b>   | <b>( 1,875,372)</b> | <b>87.9</b>  |
| <b>RETAINED EARNINGS - END OF PERIOD</b>             | <b>14,029,072</b> | <b>13,215,678</b>   | <b>813,394</b>      | <b>106.2</b> |

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND October 31, 2014 and 2013

|   | October 31, 2014 | October 31, 2013 |  |
|---|------------------|------------------|--|
| <b>ASSETS</b>                             |                  |                  |  |
| <b>PLANT IN SERVICE</b>                   |                  |                  |  |
| Utility Plant in Service                  | 77,019,811       | 71,267,026       |  |
| Less: Accumulated Depreciation            | ( 40,895,280)    | ( 38,614,415)    |  |
| Net Plant in Service                      | 36,124,531       | 32,652,611       |  |
| <b>CURRENT ASSETS</b>                     |                  |                  |  |
| Cash & Investments                        | 4,124,593        | 8,600,538        |  |
| Customer Accounts Receivable              | 4,742,852        | 4,126,249        |  |
| Other Accounts Receivable                 |                  |                  |  |
| Inventory                                 | 2,608,333        | 3,170,664        |  |
| Prepaid Expenses                          | 281,740          | 156,388          |  |
| Total Current Assets                      | 11,757,518       | 16,053,838       |  |
| <b>RESTRICTED ASSETS</b>                  | 9,000,756        | 8,828,002        |  |
| <b>NON-CURRENT ASSETS</b>                 |                  |                  |  |
| Unamortized Loss                          | 21,921           | 72,310           |  |
| Other Deferred Debits                     | 29,361           | 48,936           |  |
| Interdepartmental Loan Receivable         | 1,083,935        | 1,187,847        |  |
| Total Non-Current Assets                  | 1,135,217        | 1,309,092        |  |
| <b>TOTAL ASSETS</b>                       | 58,018,022       | 58,843,544       |  |
| <b>LIABILITIES AND EQUITY</b>             |                  |                  |  |
| <b>EQUITY</b>                             |                  |                  |  |
| Retained Earnings                         | 44,043,692       | 44,406,697       |  |
| Contribution in Aid of Construction (Net) |                  |                  |  |
| Total Equity                              | 44,043,692       | 44,406,697       |  |
| <b>LIABILITIES</b>                        |                  |                  |  |
| <b>Current Liabilities:</b>               |                  |                  |  |
| Accounts Payable                          | 2,582,491        | 2,467,838        |  |
| Accrued Liabilities                       | 258,098          | 234,809          |  |
| Total Current Liabilities                 | 2,840,589        | 2,702,647        |  |
| <b>Non-Current Liabilities:</b>           |                  |                  |  |
| Bonds Payable                             | 10,677,600       | 11,277,774       |  |
| Unamortized Discount on Long-Term Debt    |                  |                  |  |
| Other Non-Current Liabilities             | 456,140          | 456,426          |  |
| Total Non-Current Liabilities             | 11,133,741       | 11,734,200       |  |
| Total Liabilities                         | 13,974,330       | 14,436,846       |  |
| <b>TOTAL LIABILITIES AND EQUITY</b>       | 58,018,022       | 58,843,544       |  |

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 6 Months Ending October 31, 2014 and 2013

|  | 2014              | 2013              | Variance          | %               |
|--|-------------------|-------------------|-------------------|-----------------|
| <b>OPERATING REVENUES</b>  |                   |                   |                   |                 |
| Residential  | 3,197,508         | 3,145,270         | 52,238            | 101.7           |
| Small General Service  | 2,807,739         | 2,719,998         | 87,741            | 103.2           |
| Large General Service  | 10,617,898        | 9,708,031         | 911,867           | 109.4           |
| Public Street Lighting   | 75,993            | 76,288            | ( 295)            | 99.6            |
| Interdepartmental  | 263,849           | 238,419           | 25,430            | 110.7           |
| Forfeited Discounts  | 130,774           | 44,832            | 85,942            | 291.7           |
| Other Operating Revenues   | 254,753           | 198,440           | 56,313            | 128.4           |
|  | <b>17,348,514</b> | <b>16,129,279</b> | <b>1,219,234</b>  | <b>107.6</b>    |
| <b>OPERATING EXPENSES</b>  |                   |                   |                   |                 |
| Purchased Power  | 12,663,227        | 10,867,241        | 1,795,986         | 116.5           |
| Generation - Operation   | 350,569           | 407,612           | ( 57,043)         | 86.0            |
| Generation - Maintenance   | 249,925           | 281,134           | ( 31,209)         | 88.9            |
| Transmission - Operation   | 964               | 1,398             | ( 434)            | 69.0            |
| Distribution - Operation   | 644,618           | 465,646           | 178,971           | 138.4           |
| Distribution - Maintenance   | 311,914           | 305,887           | 6,027             | 102.0           |
| Depreciation   | 1,082,080         | 1,035,452         | 46,627            | 104.5           |
| Taxes Other Than Income Taxes  | 66,602            | 61,120            | 5,482             | 109.0           |
| Customer Accounts  | 131,714           | 135,744           | ( 4,031)          | 97.0            |
| Administrative & General   | 1,035,087         | 1,095,527         | ( 60,440)         | 94.5            |
| Indirect Transfers to Municipality   |                   |                   |                   | .0              |
|  | <b>16,536,700</b> | <b>14,656,762</b> | <b>1,879,938</b>  | <b>112.8</b>    |
| <b>Operating Income (Loss)</b>   | <b>811,813</b>    | <b>1,472,517</b>  | <b>( 660,704)</b> | <b>55.1</b>     |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>   |                   |                   |                   |                 |
| Investment Income  | 7,106             | 9,240             | ( 2,134)          | 76.9            |
| Merchandising, Jobbing & Contract Income                                       |                   |                   |                   | .0              |
| Merchandising, Jobbing & Contract Expense                                      | ( 49,983)         | ( 56,499)         | 6,516             | ( 88.5)         |
| Amortization Expense   | ( 12,513)         | ( 12,513)         |                   | ( 100.0)        |
| Interest Expense   | ( 251,524)        | ( 250,494)        | ( 1,030)          | ( 100.4)        |
| Non-Operating Revenue (Expense)  | 13,936            |                   | 13,936            | .0              |
|  | <b>( 292,978)</b> | <b>( 310,266)</b> | <b>17,288</b>     | <b>( 94.4)</b>  |
| <b>Increase (Decrease) in Retained Earnings<br/>Before Operating Transfers</b> | <b>518,836</b>    | <b>1,162,251</b>  | <b>( 643,416)</b> | <b>44.6</b>     |
| <b>Operating Transfers In (Out)</b>  | <b>( 718,214)</b> | <b>( 685,779)</b> | <b>( 32,435)</b>  | <b>( 104.7)</b> |
| <b>Increase (Decrease) in Retained Earnings</b>                                | <b>( 199,378)</b> | <b>476,473</b>    | <b>( 675,851)</b> | <b>( 41.8)</b>  |
| <b>RETAINED EARNINGS - Beginning of Period</b>                                 | <b>44,265,798</b> | <b>43,930,225</b> | <b>335,573</b>    | <b>100.8</b>    |
| <b>RETAINED EARNINGS - END OF PERIOD</b>                                       | <b>44,066,420</b> | <b>44,406,697</b> | <b>( 340,278)</b> | <b>99.2</b>     |

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – COMMUNICATIONS October 31, 2014 and 2013

|   | October 31, 2014 | October 31, 2013 |
|---|------------------|------------------|
| <b>ASSETS</b>                             |                  |                  |
| <b>PLANT IN SERVICE</b>                   |                  |                  |
| Utility Plant in Service                  | 3,614,409        | 3,499,305        |
| Tech Center Building                      |                  |                  |
| Less: Accumulated Depreciation            | ( 2,807,427)     | ( 2,714,860)     |
| Net Plant in Service                      | 806,983          | 784,446          |
| <b>LAND</b>                               |                  |                  |
| Land                                      |                  |                  |
| Land                                      |                  |                  |
| <b>CURRENT ASSETS</b>                     |                  |                  |
| Cash & Investments                        | ( 618,469)       | ( 453,010)       |
| Customer Accounts Receivable              | ( 4,537)         | 10,274           |
| Miscellaneous Accounts Receivable         |                  |                  |
| Prepaid Expenses                          | 6,150            | 4,966            |
| Inventory                                 |                  |                  |
| Total Current Assets                      | ( 616,856)       | ( 437,770)       |
| <b>TOTAL ASSETS</b>                       | 190,127          | 346,676          |
| <b>LIABILITIES AND EQUITY</b>             |                  |                  |
| <b>EQUITY</b>                             |                  |                  |
| Retained Earnings                         | ( 358,016)       | ( 355,690)       |
| Revenue over Expenditures                 | ( 135,286)       | ( 56,485)        |
| Contribution in Aid of Construction (Net) | 352,922          | 352,922          |
| Total Equity                              | ( 140,380)       | ( 59,253)        |
| <b>LIABILITIES</b>                        |                  |                  |
| <b>Current Liabilities:</b>               |                  |                  |
| Accounts Payable                          | ( 409)           | 14,914           |
| Accrued Liabilities                       | 25,866           | 31,074           |
| Other Liabilities                         |                  |                  |
| Total Current Liabilities                 | 25,457           | 45,988           |
| <b>Non-Current Liabilities:</b>           |                  |                  |
| Interdepartmental Loan Payable            | 305,050          | 359,941          |
| 2008 Bonds Payable                        |                  |                  |
| Total Non-Current Liabilities             | 305,050          | 359,941          |
| Total Liabilities                         | 330,506          | 405,929          |
| <b>TOTAL LIABILITIES AND EQUITY</b>       | 190,127          | 346,676          |

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 6 Months Ending October 31, 2014 and 2013

|  | 2014              | 2013             | Variance         | %               |
|--|-------------------|------------------|------------------|-----------------|
| <b>OPERATING REVENUES</b>                      |                   |                  |                  |                 |
| Network Administration Fees                    | 229,858           | 270,253          | ( 40,395)        | 85.1            |
| VOIP Services                                  | 16,193            | 33,099           | ( 16,906)        | 48.9            |
| Misc Revenues                                  |                   |                  |                  | .0              |
| Network and Hardware Support                   |                   |                  |                  | .0              |
| Data Services                                  | 2,874             | 2,874            |                  | 100.0           |
| Fiber Internet Access                          | 50,946            | 57,392           | ( 6,446)         | 88.8            |
| Dial-up Internet Access                        | 6,585             | 8,371            | ( 1,787)         | 78.7            |
| Wireless Internet Access                       | 14,821            | 18,375           | ( 3,554)         | 80.7            |
| Network Internet Access                        | 10,198            | 10,198           |                  | 100.0           |
| Web Site Host                                  | 3,974             | 4,442            | ( 468)           | 89.5            |
| Web Site Development                           |                   |                  |                  | .0              |
| Activation Fee                                 |                   |                  |                  | .0              |
| Wireless Installation                          |                   |                  |                  | .0              |
| Mailboxes                                      | 1,125             | 987              | 138              | 114.0           |
| Forfeited Discounts                            | 855               | 434              | 421              | 196.9           |
|  | <b>337,429</b>    | <b>406,425</b>   | <b>( 68,997)</b> | <b>83.0</b>     |
| <b>OPERATING EXPENSES</b>                      |                   |                  |                  |                 |
| Personnel                                      | 124,847           | 138,241          | ( 13,393)        | 90.3            |
| Insurance Benefits                             | 25,936            | 47,459           | ( 21,523)        | 54.7            |
| Pension & Other Benefits                       | 24,092            | 26,869           | ( 2,776)         | 89.7            |
| Contractual Services- Maintenance              | 9,894             | 4,836            | 5,058            | 204.6           |
| Contractual Services- Professional             | 65,538            | 44,677           | 20,860           | 146.7           |
| Contractual Services- Communications           | 47,151            | 34,274           | 12,877           | 137.6           |
| Contractual Services- Professional Development | 1,616             | 3,931            | ( 2,314)         | 41.1            |
| Service Charges                                | 62,449            | 61,919           | 530              | 100.9           |
| Commodities - Maintenance Supplies             | 529               | 44               | 485              | 1,205.3         |
| Commodities - General Supplies                 | 2,729             | 7,585            | ( 4,855)         | 36.0            |
| Other Expenditures                             | ( 1,393)          | ( 284)           | ( 1,109)         | ( 491.0)        |
| Depreciation                                   | 96,402            | 74,445           | 21,957           | 129.5           |
| Transfer to Administrative Services            | 8,000             | 8,000            |                  | 100.0           |
|  | <b>467,790</b>    | <b>451,995</b>   | <b>15,794</b>    | <b>103.5</b>    |
| Operating Income (Loss)                        | <b>( 130,361)</b> | <b>( 45,570)</b> | <b>( 84,791)</b> | <b>( 286.1)</b> |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>         |                   |                  |                  |                 |
| Merchandising, Jobbing, & Contract Income      |                   | 10,096           | ( 10,096)        | .0              |
| Merchandising, Jobbing, & Contract Expense     | ( 4,427)          | ( 20,430)        | 16,004           | ( 21.7)         |
| Investment Income                              |                   |                  |                  | .0              |
| Lease Revenues                                 |                   |                  |                  | .0              |
| ICC Grant                                      |                   |                  |                  | .0              |
| Transfer From Other Funds                      |                   |                  |                  | .0              |
| Transfers To Other Funds                       |                   |                  |                  | .0              |
| Amortization Expense                           |                   |                  |                  | .0              |
| Interest Expense                               | ( 498)            | ( 581)           | 83               | ( 85.8)         |
|  | <b>( 4,925)</b>   | <b>( 10,916)</b> | <b>5,991</b>     | <b>( 45.1)</b>  |
| Increase (Decrease) in Retained Earnings       | <b>( 135,286)</b> | <b>( 56,485)</b> | <b>( 78,800)</b> | <b>( 239.5)</b> |

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS

For the 6 Months Ending October 31, 2014 and 2013

|   | <u>2014</u>       | <u>2013</u>       | <u>Variance</u>  | <u>%</u>        |
|---|-------------------|-------------------|------------------|-----------------|
| RETAINED EARNINGS – Beginning of Period | ( 358,016)        | ( 355,690)        | ( 2,326)         | ( 100.7)        |
| <br>                                    |                   |                   |                  |                 |
| RETAINED EARNINGS – END OF PERIOD       | <u>( 493,302)</u> | <u>( 412,175)</u> | <u>( 81,127)</u> | <u>( 119.7)</u> |